

116TH CONGRESS
1ST SESSION

S. 815

To amend the Internal Revenue Code of 1986 to allow a refundable tax credit against income tax for the purchase of qualified access technology for the blind.

IN THE SENATE OF THE UNITED STATES

MARCH 14, 2019

Mr. BOOZMAN (for himself, Mr. CARDIN, Mr. TESTER, Mr. CASEY, Ms. COLLINS, Mr. BURR, Mr. SULLIVAN, Ms. HASSAN, Mr. JONES, and Mr. WYDEN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to allow a refundable tax credit against income tax for the purchase of qualified access technology for the blind.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Access Technology Af-
5 fordability Act of 2019”.

1 **SEC. 2. CREDIT FOR QUALIFIED ACCESS TECHNOLOGY FOR**
 2 **THE BLIND.**

3 (a) IN GENERAL.—Subpart C of part IV of sub-
 4 chapter A of chapter 1 of the Internal Revenue Code of
 5 1986 is amended by inserting after section 36B the fol-
 6 lowing new section:

7 **“SEC. 36C. CREDIT FOR QUALIFIED ACCESS TECHNOLOGY**
 8 **FOR THE BLIND.**

9 “(a) ALLOWANCE OF CREDIT.—There shall be al-
 10 lowed as a credit against the tax imposed by this subtitle
 11 an amount equal to amounts paid or incurred during the
 12 taxable year, not compensated for by insurance or other-
 13 wise, by the taxpayer for qualified access technology for
 14 use by a qualified blind individual who is the taxpayer,
 15 the taxpayer’s spouse, or any dependent (as defined in sec-
 16 tion 152) of the taxpayer.

17 “(b) LIMITATION.—The aggregate amount of the
 18 credit allowed under subsection (a) with respect to any
 19 qualified blind individual shall not exceed \$2,000 in any
 20 3-consecutive-taxable-year period.

21 “(c) DEFINITIONS.—For purposes of this section—

22 “(1) QUALIFIED BLIND INDIVIDUAL.—The term
 23 ‘qualified blind individual’ means an individual who
 24 is blind within the meaning of section 63(f)(4).

25 “(2) QUALIFIED ACCESS TECHNOLOGY DE-
 26 FINED.—The term ‘qualified access technology’

1 means hardware, software, or other information
2 technology the primary function of which is to con-
3 vert or adapt information which is visually rep-
4 resented into forms or formats useable by blind indi-
5 viduals.

6 “(d) DENIAL OF DOUBLE BENEFIT.—No credit shall
7 be allowed under subsection (a) for any expense for which
8 a deduction or credit is allowed under any other provision
9 of this chapter.

10 “(e) INFLATION ADJUSTMENT.—

11 “(1) IN GENERAL.—In the case of a taxable
12 year beginning after 2020, the \$2,000 amount in
13 subsection (b) shall be increased by an amount equal
14 to—

15 “(A) such dollar amount, multiplied by

16 “(B) the cost-of-living adjustment deter-
17 mined under section 1(f)(3) for the calendar
18 year in which the taxable year begins, deter-
19 mined by substituting ‘calendar year 2019’ for
20 ‘calendar year 2016’ in subparagraph (A)(ii)
21 thereof.

22 “(2) ROUNDING.—If the amount as adjusted
23 under subparagraph (A) is not a multiple of \$100,
24 such amount shall be rounded to the next lowest
25 multiple of \$100.

1 “(f) TERMINATION.—This section shall not apply
2 with respect to amounts paid or incurred in taxable years
3 beginning after the date which is 5 years after the date
4 of the enactment of the Access Technology Affordability
5 Act of 2019.”.

6 (b) CONFORMING AMENDMENTS.—

7 (1) Section 6211(b)(4)(A) of the Internal Rev-
8 enue Code of 1986 is amended by inserting “, 36C”
9 after “36B”.

10 (2) Section 1324(b)(2) of title 31, United
11 States Code, is amended by inserting “, 36C” after
12 “, 36B”.

13 (3) The table of sections for subpart C of part
14 IV of subchapter A of chapter 1 of the Internal Rev-
15 enue Code of 1986 is amended by inserting after the
16 item relating to section 36B the following new item:

“Sec. 36C. Credit for qualified access technology for the blind.”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to taxable years beginning after
19 December 31, 2019.

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